

**REGIONAL PLANNING COMMISSION  
FOR JEFFERSON, ORLEANS,  
PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES**

**FINANCIAL REPORT**

**For the Year Ended June 30, 2003**

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# REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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A PROFESSIONAL CORPORATION

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## **INDEPENDENT AUDITOR'S REPORT**

To the Commissioners  
**Regional Planning Commission**  
**for Jefferson, Orleans, Plaquemines,**  
**St. Bernard and St. Tammany Parishes**  
New Orleans, Louisiana

We have audited the accompanying general-purpose financial statements of the Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard and St. Tammany Parishes (the "Commission"), as of and for the year ended June 30, 2003, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Commission as of June 30, 2003, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2003, on our consideration of the Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the Commission, taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general-purpose financial statements of the Commission. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements, and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

*Reboue & Company*

December 6, 2003

## **GENERAL-PURPOSE FINANCIAL STATEMENTS**

**REGIONAL PLANNING COMMISSION  
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
June 30, 2003**

ASSETS AND OTHER DEBITS

ASSETS

- Cash and cash equivalents
- Cash restricted for conference
- Miscellaneous receivables
- Due from other funds
- Due from other governmental units
- Prepaid expenses
- General fixed assets  
(net of accumulated depreciation, 2003 - \$294,209 and 2002 - \$255,463)

OTHER DEBITS

- Amount to be provided for payment of general long-term obligations

TOTAL ASSETS AND OTHER DEBITS

LIABILITIES, EQUITY AND OTHER CREDITS

LIABILITIES

- Accounts payable, contracts payable and accrued expenses
- Liabilities payable from cash restricted for conference
- Due to other funds
- Due to other governmental units
- Unearned revenues
- Compensated absences

TOTAL LIABILITIES

EQUITY AND OTHER CREDITS

- Investment in general fixed assets
- Fund balance - unreserved-undesignated

TOTAL EQUITY AND OTHER CREDITS

TOTAL LIABILITIES, EQUITY AND OTHER CREDITS

See accompanying notes to financial statements.

Governmental Fund Types		Account Groups		Totals (Memorandum Only)	
General	Special Revenue	General Fixed Assets	Long- Term Debt	2003	2002
\$ 544,805	\$ -	\$ -	\$ -	\$ 544,805	\$ 551,936
-	-	-	-	-	225,000
187	-	-	-	187	913
739,265	104,949	-	-	844,214	638,222
62	820,109	-	-	820,171	546,668
34,278	-	-	-	34,278	10,581
-	-	551,987	-	551,987	568,262
-	-	-	226,704	226,704	229,849
<u>\$1,318,597</u>	<u>\$ 925,058</u>	<u>\$ 551,987</u>	<u>\$ 226,704</u>	<u>\$ 3,022,346</u>	<u>\$2,771,431</u>
\$ 704,662	\$ -	\$ -	\$ -	\$ 704,662	\$ 432,506
-	-	-	-	-	225,000
104,949	739,265	-	-	844,214	638,222
-	-	-	-	-	-
19,383	185,793	-	-	205,176	387,420
-	-	-	226,704	226,704	229,849
<u>828,994</u>	<u>925,058</u>	<u>-</u>	<u>226,704</u>	<u>1,980,756</u>	<u>1,912,997</u>
-	-	551,987	-	551,987	568,262
<u>489,603</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>489,603</u>	<u>290,172</u>
<u>489,603</u>	<u>-</u>	<u>551,987</u>	<u>-</u>	<u>1,041,590</u>	<u>858,434</u>
<u>\$1,318,597</u>	<u>\$ 925,058</u>	<u>\$ 551,987</u>	<u>\$ 226,704</u>	<u>\$ 3,022,346</u>	<u>\$2,771,431</u>

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
For the Year Ended June 30, 2003**

	Governmental		Totals	
	General	Special Revenue	2003	2002
REVENUES				
Intergovernmental	\$ 610,137	\$ 3,070,871	\$3,681,008	\$3,400,765
Miscellaneous	<u>33,454</u>	<u>-</u>	<u>33,454</u>	<u>27,167</u>
TOTAL REVENUES	<u>643,591</u>	<u>3,070,871</u>	<u>3,714,462</u>	<u>3,427,932</u>
EXPENDITURES				
Current				
General Government	84,891	-	84,891	170,623
Transit	-	3,139,411	3,139,411	3,110,174
Public Works	-	153,551	153,551	53,781
Economic and Physical Development	<u>-</u>	<u>137,178</u>	<u>137,178</u>	<u>13,363</u>
TOTAL EXPENDITURES	<u>84,891</u>	<u>3,430,140</u>	<u>3,515,031</u>	<u>3,347,941</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>558,700</u>	<u>(359,269)</u>	<u>199,431</u>	<u>79,991</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	145	359,269	359,414	345,715
Operating transfers out	<u>(359,414)</u>	<u>-</u>	<u>(359,414)</u>	<u>(345,715)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(359,269)</u>	<u>359,269</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	199,431	-	199,431	79,991
FUND BALANCE				
Beginning of year	<u>290,172</u>	<u>-</u>	<u>290,172</u>	<u>210,181</u>
End of year	<u>\$ 489,603</u>	<u>\$ -</u>	<u>\$ 489,603</u>	<u>\$ 290,172</u>

See accompanying notes to financial statements.

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
- BUDGET (GAAP BASIS) AND ACTUAL  
For the Year Ended June 30, 2003**

	General Fund		
	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental	\$ 588,537	\$ 610,137	\$ 21,600
Miscellaneous	<u>30,000</u>	<u>33,454</u>	<u>3,454</u>
TOTAL REVENUES	<u>618,537</u>	<u>643,591</u>	<u>25,054</u>
EXPENDITURES			
Current			
General Government	130,105	84,891	45,214
Transit	-	-	-
Public Works	-	-	-
Economic and Physical Development	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>130,105</u>	<u>84,891</u>	<u>45,214</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>488,432</u>	<u>558,700</u>	<u>70,268</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	145	145
Operating transfers out	<u>(488,432)</u>	<u>(359,414)</u>	<u>129,018</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(488,432)</u>	<u>(359,269)</u>	<u>129,163</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	-	199,431	199,431
FUND BALANCE			
Beginning of year	<u>290,172</u>	<u>290,172</u>	<u>-</u>
End of year	<u>\$ 290,172</u>	<u>\$ 489,603</u>	<u>\$ 199,431</u>

See accompanying notes to financial statements.

<u>Special Revenue Funds</u>			<u>Totals (Memorandum Only)</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
\$ 7,925,998	\$ 3,070,871	\$ (4,855,127)	\$ 8,514,535	\$ 3,681,008	\$ (4,833,527)
<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>33,454</u>	<u>3,454</u>
<u>7,925,998</u>	<u>3,070,871</u>	<u>(4,855,127)</u>	<u>8,544,535</u>	<u>3,714,462</u>	<u>(4,830,073)</u>
-	-	-	130,105	84,891	45,214
6,906,845	3,139,411	3,767,434	6,906,845	3,139,411	3,767,434
1,439,625	153,551	1,286,074	1,439,625	153,551	1,286,074
<u>172,445</u>	<u>137,178</u>	<u>35,267</u>	<u>172,445</u>	<u>137,178</u>	<u>35,267</u>
<u>8,518,915</u>	<u>3,430,140</u>	<u>5,088,775</u>	<u>8,649,020</u>	<u>3,515,031</u>	<u>5,133,989</u>
<u>(592,917)</u>	<u>(359,269)</u>	<u>233,648</u>	<u>(104,485)</u>	<u>199,431</u>	<u>303,916</u>
592,917	359,269	(233,648)	592,917	359,414	(233,503)
<u>-</u>	<u>-</u>	<u>-</u>	<u>(488,432)</u>	<u>(359,414)</u>	<u>129,018</u>
<u>592,917</u>	<u>359,269</u>	<u>(233,648)</u>	<u>104,485</u>	<u>-</u>	<u>(104,485)</u>
-	-	-	-	199,431	199,431
<u>-</u>	<u>-</u>	<u>-</u>	<u>290,172</u>	<u>290,172</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 290,172</u>	<u>\$ 489,603</u>	<u>\$ 199,431</u>

**REGIONAL PLANNING COMMISSION  
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2003**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard and St. Tammany Parishes (the "Commission") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies.

**a. Reporting Entity**

The Commission was created in 1962 by Jefferson, Orleans, and St. Bernard Parishes and the Louisiana Legislature. On August 14, 1971, St. Tammany Parish was officially made a member of the Commission. On June 18, 1996 (effective July 1, 1996), Plaquemines Parish was officially made a member of the Commission. The primary function of the Commission is to do comprehensive planning for the five-parish area. The financial information of the Commission's entire operations is included in the general-purpose financial statements.

As required by generally accepted accounting principles, the financial statements of the reporting entity present the primary government and its component units. The accompanying financial statements present the Commission as the primary government. No other organization was determined to be a component unit of the Commission. Therefore, no blended or discretely presented component units are presented in the accompanying financial statements. Furthermore, the Commission has not been included as a component unit in the general-purpose financial statements of any of the member parishes.

**b. Fund Accounting**

The accounts of the Commission are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, as appropriate. Special district resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the financial statements as follows:

**REGIONAL PLANNING COMMISSION  
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 2003**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Governmental Funds

General Fund - The General Fund is the general operating fund of the Commission. It is used to account for all financial resources except those that are required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of federal, state, and other agency grants and contracts that are legally restricted to expenditures for specified purposes.

Account Groups

General Fixed Assets Account Group - This account group is established to account for all fixed assets of the Commission.

General Long-Term Debt Account Group - This account group is established to account for all long-term debt of the Commission and for those long-term liabilities to be liquidated with resources to be provided in future periods.

**c. Budgets and Budgetary Accounting**

The Commission adopts an annual budget for the General Fund and Special Revenue Funds. This budget is amended for Special Revenue Funds which at June 30, 2003, consisted of various federal, state, and other agencies' projects, on a project-by-project basis as funding becomes available. Budgets for carryover grants which are to be performed over more than one accounting period are reflected only to the extent that they affect the current period being reported on. The General Fund budget expires at each fiscal year end. Special Revenue Funds Budgets for grants are in accordance with the terms of the grant agreement and normally expire with the completion of the grant project or the grant, whichever comes first.

Budgets for the General Fund and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

**REGIONAL PLANNING COMMISSION  
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 2003**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**d. Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded in the funds' general ledgers, is not utilized by the Commission.

**e. Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Funding provided by member parishes is recognized as revenues in the period for which they were assessed. Grants and contract revenues are recognized when earned. Sales of maps and reports, interest earned, and other miscellaneous revenues are recognized when received. Expenditures are generally recorded when the liability is incurred. Exceptions to this general rule include accumulated unpaid vacation and sick leave as explained in Note 1g.

**f. Fixed Assets and Long-Term Debt**

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Depreciation is provided using the straight-line method based on estimated lives from 5 to 15 years. Depreciation and/or amortization are treated as expenditures as explained in Note 1h.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated.

Long-term debt expected to be financed from Governmental Funds is accounted for in the General Long-Term Debt Account Group, not in the Governmental Funds.

**REGIONAL PLANNING COMMISSION  
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 2003**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

The two account groups are not “funds”. They are concerned only with the measurement of financial position. They are not involved with the measurement of results of operations.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. Instead they are reported as liabilities in the General Long-Term Debt Account Group.

**g. Accumulated Vacation and Sick Leave**

All full-time classified employees of the Commission are permitted to accumulate up to 90 days of accrued vacation (annual leave) plus the number of days earned during the current year. However, only a maximum of 90 days annual leave at December 31 may be carried forward to the next calendar year, and the employee is not entitled to compensation for accumulated days forfeited as a result of this limitation. Upon termination of employment an employee is paid for his accumulated annual leave, limited to 90 days, based on his current hourly rate of pay.

Accumulated vacation at June 30, 2003, which is not expected to be paid from current assets, is valued at the employees’ current wage rates plus any payments required to be made by the Commission, including Social Security, Medicare and pension payments, and recorded as a general long-term debt in the General Long-Term Debt Account Group. See Note 8, General Long-Term Debt.

Annual sick leave is cumulative but not vested. Vacation and sick leave are recorded as expenditures of the period in which paid. See Note 8, General Long-Term Debt and Note 11, Indirect Cost Plan.

**h. Project and General Fund Expenditures**

Expenditures of the General Fund and depreciation and amortization of general fixed assets incurred for a common or joint purpose benefiting more than one cost objective are accumulated in an indirect cost pool and allocated to all funds as operating expenditures. See Note 11, Indirect Cost Plan.

**REGIONAL PLANNING COMMISSION  
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 2003**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**i. Interfund Transactions**

All interfund transactions and reimbursements are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**j. Cash and Cash Equivalents**

Deposits are carried at cost. The carrying amount of deposits is separately displayed on the balance sheet as "Cash and cash equivalents". The Commission considers all investments with an original maturity of three months or less to be cash equivalents.

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit of state or national banks having their principal office in Louisiana, or any other federally insured investment. Fair value estimates, methods and assumptions for the Commission's financial instruments of cash and cash equivalents are that the carrying amount reported in the balance sheet is a reasonable estimated fair value.

**k. Comparative Data**

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Commission's financial position and operations.

However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since inclusion would make the statements unduly complex and difficult to read.

**l. Total Columns on Combined Statements**

Total columns on the general-purpose financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**REGIONAL PLANNING COMMISSION  
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 2003**

**NOTE 2 - CASH AND CASH EQUIVALENTS**

At June 30, 2003, the carrying amount of the Commission's deposits was \$544,805 and the bank balance was \$572,697 of which \$100,000 was covered by federal depository insurance and the remainder was collateralized by securities held by the Federal Reserve Bank in the name of the financial institution pledged to the Commission. The Commission considers all investments with an original maturity of three months or less to be cash equivalents. There were no cash equivalents at June 30, 2003.

During the year, there were times when Commission deposits exceeded the FDIC insurance and were collateralized by securities held by the Federal Reserve Bank in the name of the financial institution pledged to the Commission. The Governmental Accounting Standards Board (GASB) considers these deposits collateralized as Category 1.

Even though the pledged securities are considered collateralization under the provisions of GASB Statement No. 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the depositor that the fiscal agent has failed to pay deposited funds on demand.

**NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES**

Balances at June 30, 2003, were as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 739,265	\$ 104,949
Special Revenue Funds:		
United States Department of Transportation:		
Federal Transit Administration Grants Fund	20,000	115,258
Federal Highway Administration Grants Fund	32,031	394,331
Federal Aviation Administration Grants Fund	-	13,109
Federal Railroad Administration Grants Fund	-	6,169
National Highway Safety Administration	-	18,400
United States Department of Housing & Urban Development	-	66,666
United States Environmental Protection Agency	15,500	70,204
State of Louisiana Contracts Fund	8,095	55,128
Local Contracts Fund	<u>29,323</u>	<u>-</u>
Totals	<u>\$ 844,214</u>	<u>\$ 844,214</u>

**REGIONAL PLANNING COMMISSION  
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 2003**

**NOTE 4 - DUE FROM (TO) OTHER GOVERNMENTAL UNITS**

At June 30, 2003, amounts due from/to various agencies for grant and contracts administered during the year ended June 30, 2003, were as follows:

	<u>Receivables</u>	<u>Payables</u>
General Fund	\$ 62	\$ -
Special Revenue Funds:		
United States Department of Transportation:		
Federal Transit Administration Grants Fund	115,258	-
Federal Highway Administration Grants Fund	449,799	-
Federal Aviation Administration Grants Fund	13,109	-
Federal Railroad Administration Grants Fund	6,169	-
National Highway Safety Administration	18,400	-
United States Department of Commerce -		
Economic Development Administration		
United States Environmental Protection Agency	95,580	-
United States Department of Housing &		
Urban Development	66,666	-
State of Louisiana Contracts Fund	55,128	
Local Contracts Fund	<u>-</u>	<u>-</u>
Totals	<u>\$ 820,171</u>	<u>\$ -</u>

At June 30, 2003, the receivables from other governmental units earned and billed were \$178,168 and amounts earned but unbilled were \$642,003.

**REGIONAL PLANNING COMMISSION  
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 2003**

**NOTE 5 - CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets and accumulated depreciation for the year ended June 30, 2003, is as follows:

	<u>Balance 7/01/02</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/03</u>
Furniture, fixtures and equipment	\$ 823,725	\$ 22,471	\$ -	\$ 846,196
Leasehold improvements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total general fixed assets	823,725	22,471	-	846,196
Less accumulated depreciation and amortization	<u>(255,463)</u>	<u>(38,746)</u>	<u>-</u>	<u>(294,209)</u>
Net general fixed assets	<u>\$ 568,262</u>	<u>\$ (16,275)</u>	<u>\$ -</u>	<u>\$ 551,987</u>

For the year ended June 30, 2003, the Commission reflected depreciation expenses to the extent allowable, as a cost in its indirect cost pool (see Notes 1h and 1i). Likewise, accumulated depreciation is reflected in the General Fixed Assets Account Group with the result that general fixed assets at June 30, 2003, are stated at historical costs less accumulated depreciation. Total depreciation expense for the year ended June 30, 2003, was \$38,746.

**NOTE 6 - ACCOUNTS PAYABLE, CONTRACTS PAYABLE AND ACCRUED  
EXPENSES**

All invoices are processed through the operating cash account in the General Fund. Each fund reimburses the General Fund for its share of accounts payable invoices processed. Accounts payable of \$699,252 at June 30, 2003 includes vendors' invoices and amounts due to consultants for work completed at June 30, 2003, for other funds. Amounts reimbursable for these invoices are reflected as an asset of the General Fund in the amounts due from other funds, and are reflected as a liability of the other funds in the amounts due to the General Fund. Accrued expenses at June 30, 2003, consist primarily of salaries and payroll withholdings.

**REGIONAL PLANNING COMMISSION  
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 2003**

**NOTE 6 - ACCOUNTS PAYABLE, CONTRACTS PAYABLE AND ACCRUED EXPENSES (CONTINUED)**

Accounts payable and contracts payable	\$ 699,252
Accrued expenses	<u>5,410</u>
Total	<u>\$ 704,662</u>

**NOTE 7 - LINE OF CREDIT**

The Commission has a line of credit in an amount not to exceed \$75,000 with their fiscal agent, bearing interest not to exceed Chase Manhattan Prime Rate for the period February 29, 2003 through March 1, 2004. There were no outstanding amounts under this agreement at June 30, 2003.

**NOTE 8 - GENERAL LONG-TERM DEBT**

Long-term debt consisted of compensated absences (accumulated and vested vacation pay including related Commission expenses).

Details of changes in general long-term debt during the year ended June 30, 2003, are as follows:

	<u>Balance 7/01/02</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance 6/30/03</u>
Compensated absences	<u>\$ 229,849</u>	<u>\$ 75,949</u>	<u>\$ (79,094)</u>	<u>\$ 226,704</u>

Compensated absences are discussed in Note 1g.

Funding of compensated absences is to be provided from revenues of various funds to which indirect costs are allocated at the time paid (see Notes 1e, 1h and 1i).

**NOTE 9 - FUNDING PROVIDED BY MEMBER PARISHES**

The Commission's enabling legislation provides that the members will appropriate and provide the funds necessary to carry out its operations. This is normally provided for by the Commission billing the member parishes their pro rata share of such costs based upon census population distribution. The revenues received and earned from member parishes for the year ended June 30, 2003 amounted to \$578,807.

**REGIONAL PLANNING COMMISSION  
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 2003**

**NOTE 10 - COMMITMENTS AND CONTINGENCIES**

**Office Facilities and Office Equipment**

The Commission entered into a lease for office facilities beginning April 1, 2001, for a period of 31 months. The lease was extended during the year and expires on January 30, 2008. The Commission renewed various office equipment leases in February 1998, for a period of 51 months. Future minimum lease payments required under these leases are as follows:

<u>Year Ended June 30</u>	<u>Office Equipment</u>	<u>Office Facilities</u>
2004	\$ 9,735	\$ 106,677
2005	3,643	106,677
2006	-	106,677
2007	-	106,677
2008	-	<u>62,228</u>
Totals	<u>\$ 13,378</u>	<u>\$ 488,936</u>

Rental expenses incurred under all leases and leases having expired during the year ended June 30, 2003, were as follows:

<u>Lease</u>	
Office facilities	\$ 78,448
Office equipment	<u>21,408</u>
Total rent expense	<u>\$ 99,856</u>

Rental expenses are primarily recorded as indirect costs. Indirect costs are discussed in Notes 1h and 11.

**REGIONAL PLANNING COMMISSION  
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 2003**

**NOTE 10 - COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**Grant Contracts**

The grantee for pass-through funds and/or the Commission as grantee or subrecipient under the terms of certain grant agreements is required to provide a percentage of the costs incurred for the project. These costs are referred to as matching funds. These can be provided by the grantee, the Commission, or other agencies. Matching funds that are required for completion of grant projects by the Commission at June 30, 2003, totaled \$87,093.

Work yet to be completed for grants in progress at June 30, 2003, for various agencies was as follows:

<u>Grantor Agency</u>	<u>Amount To Be Completed</u>
United States Department of Transportation	
Federal Transit Administration	\$ 335,517
Federal Highway Administration	2,698,444
National Highway Traffic Safety Administration	31,600
United States Environmental Protection Agency	1,286,073
United States Department of Housing and Urban Development	120,124
State of Louisiana Contracts Funds	34,574
Local Contracts Fund	<u>32,823</u>
 Total	 <u>\$ 4,539,155</u>

Of the above work yet to be completed at June 30, 2003, the Commission contracted for consultant services to be provided which had not yet been performed at June 30, 2003, in the amount of \$3,964,163. The cost of these services will be paid from the funds of the grant project for which the services are provided.

**Audit of Subrecipient Costs**

The Commission, as recipient of grants from federal agencies, has primary responsibility for compliance by subrecipients that are state or local governments with federal regulations, policies, and procedures applicable to such grants. For the year ended June 30, 2003, there were no subrecipients.

**REGIONAL PLANNING COMMISSION  
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 2003**

**NOTE 11 – INDIRECT COST PLAN**

The Commission maintains an approved indirect cost plan for the allocation of costs that are incurred for a common or joint purpose benefiting more than one cost objective and not readily assignable to the cost objectives specifically benefited.

**NOTE 12 - RETIREMENT PLANS**

**Plan Description**

Effective February 18, 1992, substantially all employees of the Commission are covered by a retirement plan through the Louisiana State Employees' Retirement System (LASERS) (the "System"). LASERS is a single-employer defined benefit pension plan, which is a component unit of the State of Louisiana and is included in the state's CAFR as a pension trust. LASERS provides retirement allowances and other benefits for state employees and their beneficiaries. Generally, all Commission employees are required to participate in and contribute to the System as a condition of employment, unless exempted by law. This plan provides annuity benefits as well as disability and survivor benefits to eligible employees and retirees.

Plan benefits are established by state law. Employees are eligible for a service retirement annuity upon reaching age 60 or thereafter and 10 years or more service credit, age 55 or thereafter and 25 years or more service credit, or any age and completion of 30 years or more credited service. The system is supported by contributions of its members and their employing agency. Member contribution rules for the System are established by Louisiana Revised Statute 11:62. Employee member contributions are deducted from their salary and remitted to the System. As of June 30, 2003, the member contribution rate amounted to 7.5 percent of earned compensation and the employer agency contribution rate amounted to 12.3 percent. The benefit formula for the System is a maximum retirement benefit equal to 2.5 percent of the final average compensation multiplied by the number of years of credible service. Final average compensation is defined as the members' average annual earned compensation for the highest 36 consecutive months of employment.

Employees qualify for a survivor's benefit if the deceased had at least five years of service of which two years were earned immediately prior to death; or the deceased member had 20 or more years of service credit regardless of when earned or whether or not he was in service at the time of death. Disability annuity benefits are payable to employees provided they have a minimum of 10 years of credit service.

LASERS issued a publicly available financial report that includes financial statements and required supplementary information. The financial report can be obtained by writing to Louisiana State Employees Retirement System, Post Office Box 44213, Baton Rouge, LA 70804-4213, or by calling 1-225-922-0600, or from their website at [www.lasers.state.la.us](http://www.lasers.state.la.us).

**REGIONAL PLANNING COMMISSION  
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 2003**

**NOTE 12 - RETIREMENT PLANS (CONTINUED)**

**Summary of Significant Accounting Policies**

*Basis of Accounting*

LASERS' financial statements are prepared using the accrual basis of accounting. Interest income and dividend income are recognized when earned. Investment purchases and sales are recorded as of their trade date. Gains and losses on security transactions are recognized when the securities are sold. State fund appropriations for supplemental benefits are recognized when drawn from the State Treasury. Employer and employee contributions are recorded in the period the related salaries are earned. Administrative expenses are funded exclusively from investment earnings and are subject to budgetary control of the Board of Trustees. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan.

*Method Used to Value Investments*

As required by GASB No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contributions Plans*, investments are reported at fair value. Short-term investments are reported at market value when published prices are available, or at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Corporate bonds are valued based on yields currently available on comparable securities from issuers of similar credit ratings. Mortgage securities are valued on the basis of future principal and interest payments, and are discounted at prevailing interest rates for similar instruments. The fair value of real estate investments is based on independent appraisals. Investments that do not have an established market are reported at estimated fair value.

Besides investments in the U.S. Government and U.S. Government obligations, the Plan had no investment in any one organization, which represented more than 5% of the net assets available for benefits.

*Employer Contributions*

Each employer is required to contribute a percentage of each employee's earned compensation to finance participation of its employees in LASERS. The employer's contribution rate is established under Louisiana Revised Statutes 11:101-11:104 annually by the Actuarial Forecasting Committee as shown below for the year ended June 30, 2003.

	<u>2003</u>	<u>2002</u>
Percent of members' earned compensation	14.1%	13.0%

**REGIONAL PLANNING COMMISSION  
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 2003**

**NOTE 12 - RETIREMENT PLANS (CONTINUED)**

The State's pension cost and net pension obligation to LASERS for the year ended June 30, 2003 is as follows:

Annual required contribution	\$ 326,335,197
Interest on net pension obligation	168,933
Adjustment to annual required contribution	<u>2,268,608</u>
Annual pension cost-interest adjusted to end of year	328,772,738
Contributions made	<u>(309,595,244)</u>
Increase (decrease) in net pension obligation	19,177,494
Net pension obligation beginning of year	<u>2,047,670</u>
 Net pension obligation end of year	 <u><u>\$ 21,225,164</u></u>

The Annual Pension Cost (APC) has been adjusted with interest at the valuation rate to the end of the fiscal year in accordance with GASB's Statement No. 25.

**REGIONAL PLANNING COMMISSION  
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 2003**

**NOTE 12 - RETIREMENT PLANS (CONTINUED)**

REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF FUNDING PROGRESS  
FOR THE SIX YEARS ENDED JUNE 30, 2003  
(Dollar Amounts in Thousands)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
6/30/98	\$ 5,067,745	\$ 6,953,096	\$ 1,885,351	72.9%	\$ 1,653,863	114.0%
6/30/99	5,574,958	7,582,856	2,007,898	73.5%	1,736,963	115.6%
6/30/00	6,170,978	8,257,313	2,086,335	74.7%	1,820,132	114.6%
6/30/01	6,418,296	8,652,591	2,234,295	74.2%	1,782,884	125.3%
6/30/02	6,460,594	9,206,734	2,746,140	70.2%	1,861,887	147.5%
6/30/03	6,487,538	9,796,306	3,308,738	66.2%	1,924,680	171.9%

THREE YEAR TREND INFORMATION

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contribution	Net Pension Obligation
6/30/01	\$ 260,125,807	100.0%	\$ (8,404,197)
6/30/02	281,791,315	96.3%	2,047,670
6/30/03	328,772,738	94.1%	21,225,164

**NOTE 13 - SHELTERED ANNUITY PLAN**

Certain Commission employees are not eligible to be covered under the Louisiana State Employees' Retirement System. Thus, the Commission established a sheltered annuity plan under Internal Revenue Code Section 403(b) effective February 18, 1992. The plan provides for employer contributions of an amount equal to the LASERS state contribution rate (14.1 percent) less the applicable rates for Social Security and Medicare taxes (7.65 percent) contribution by the employer based on earned compensation and allows for voluntary contributions by participants.

**REGIONAL PLANNING COMMISSION  
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 2003**

**NOTE 13 - SHELTERED ANNUITY PLAN (CONTINUED)**

The Commission's covered payroll and total payroll for the year ended June 30, 2003, for all employees follows:

	<u>Covered Payroll</u>	<u>Total Payroll</u>
Internal Revenue Code		
Section 403(b) Tax Sheltered Annuity	\$ <u>107,178</u>	\$ <u>942,968</u>

Employer and employee contributions to the sheltered annuity plan during the year ended June 30, 2003, were as follows:

	<u>Employer Contributions</u>	<u>% of Eligible Salary</u>	<u>Employee Contribution</u>	<u>% of Eligible Salary</u>
IRC Section 403(b)				
Tax Sheltered Annuity	\$ <u>6,913</u>	6.45%	\$ <u>-</u>	0%

**NOTE 14 - FIDUCIARY AGENT FOR CONFERENCE**

The City of New Orleans hosted the National Association of Counties annual Conference from July 12 - 16, 2002. As a Louisiana multi-parish consortium, and as the City of New Orleans serving as prime event coordinator, the Regional Planning Commission was requested to serve as the fiduciary agent for the event.

On March 12, 2002, the Regional Planning Commission unanimously approved the fiduciary agency request by the National Association of Counties conference sponsors via a Regional Planning Commission Resolution 02-1008. Accordingly, the Regional Planning Commission authorized the creation of a segregated, special checking account with the Commission's approved fiscal agent, Bank One, and so named as "Special NACo Account" and with the signatory restrictions as approved in the Commission's policies. These segregated funds and related liability totaling \$0 and \$225,00 at June 30, 2003 and 2002, respectively, are reflected in the accompanying balance sheet of the General Fund

# **REBOWE & COMPANY**

CERTIFIED PUBLIC ACCOUNTANTS

CONSULTANTS

A PROFESSIONAL CORPORATION

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## **REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Commissioners  
**Regional Planning Commission**  
**for Jefferson, Orleans, Plaquemines,**  
**St. Bernard and St. Tammany Parishes**  
New Orleans, Louisiana

We have audited the financial statements of the Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard and St. Tammany Parishes (the “Commission”) as of and for the year ended June 30, 2003, and have issued our report thereon dated December 6, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### **Compliance**

As part of obtaining reasonable assurance about whether the Commission’s general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Commission’s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on general-purpose the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a

relatively low level the risk that misstatements in amounts that would be material in relation to the general-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information of the Commission, management, the Louisiana Legislative Auditor, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Rebowe & Company*

December 6, 2003

**COMBINING AND INDIVIDUAL FUND AND  
ACCOUNT GROUP FINANCIAL  
STATEMENTS AND SCHEDULES**

## **GENERAL FUND**

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
COMPARATIVE BALANCE SHEET  
GENERAL FUND  
June 30, 2003 and 2002**

ASSETS

	<u>2003</u>	<u>2002</u>
Cash	\$ 544,805	\$ 551,936
Cash restricted for conference	-	225,000
Miscellaneous receivables	187	913
Due from other funds	739,265	426,899
Due from other governmental units	62	97
Prepaid expenses	<u>34,278</u>	<u>10,581</u>
TOTAL ASSETS	<u>\$1,318,597</u>	<u>\$1,215,426</u>

LIABILITIES AND FUND BALANCE

Accounts payable, contracts payable and accrued expenses	\$ 704,662	\$ 432,506
Liabilities payable from cash restricted for conference	-	225,000
Due to other funds	104,949	211,323
Due to other governmental units	-	-
Unearned revenues	<u>19,383</u>	<u>56,425</u>
TOTAL LIABILITIES	<u>828,994</u>	<u>925,254</u>
Fund balance - unreserved - undesignated	<u>489,603</u>	<u>290,172</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$1,318,597</u>	<u>\$1,215,426</u>

See accompanying notes to financial statements.

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND  
For the Year Ended June 30, 2003  
(With Comparative Actual Amounts for the Year Ended June 30, 2002)**

	<u>2003</u>			<u>2002</u>
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)	<u>Actual</u>
REVENUES				
Intergovernmental	\$ 588,537	\$ 610,191	\$ 21,600	\$ 569,162
Miscellaneous	<u>30,000</u>	<u>33,400</u>	<u>3,454</u>	<u>27,167</u>
TOTAL REVENUES	<u>618,537</u>	<u>643,591</u>	<u>25,054</u>	<u>596,329</u>
EXPENDITURES				
Current				
General Government				
Personnel services	6,270	3,150	3,120	10,471
Supplies	-	155	(155)	143
Contractual services	65,000	60,270	4,730	68,050
Other services and charges	45,215	21,316	23,899	32,229
Capital outlay				
Purchase of furniture, equipment and auto	<u>13,620</u>	<u>-</u>	<u>13,620</u>	<u>59,730</u>
TOTAL EXPENDITURES	<u>130,105</u>	<u>84,891</u>	<u>45,214</u>	<u>170,623</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>488,432</u>	<u>558,700</u>	<u>70,268</u>	<u>425,706</u>

(Continued)

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
GENERAL FUND**

**For the Year Ended June 30, 2003  
(With Comparative Actual Amounts for the Year Ended June 30, 2002)**

	<u>2003</u>			<u>2002</u>
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)	<u>Actual</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in (out)				
United States Department of Transportation:				
Federal Transit				
Administration Grant Funds	\$ (106,800)	\$ (79,105)	\$ 27,695	\$ (67,380)
Federal Highway				
Administration Grant Funds	(372,100)	(275,344)	96,756	(275,728)
Federal Aviation				
Administration Grant Fund	-	-	-	(31)
Federal Railroad Administration	-	145	145	-
United States Environmental Protection Agency Grant Fund	(4,532)	(3,465)	1,067	(2,543)
Local Contracts Fund	<u>(5,000)</u>	<u>(1,500)</u>	<u>3,500</u>	<u>(33)</u>
 TOTAL OTHER FINANCING SOURCES (USES)	 <u>(488,432)</u>	 <u>(359,269)</u>	 <u>129,163</u>	 <u>(345,715)</u>
 EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	 -	 199,431	 199,431	 79,991
 FUND BALANCE				
Beginning of year	<u>290,172</u>	<u>290,172</u>	<u>-</u>	<u>210,181</u>
End of year	<u>\$ 290,172</u>	<u>\$ 489,603</u>	<u>\$ 199,431</u>	<u>\$ 290,172</u>

See accompanying notes to financial statements.

## **SPECIAL REVENUE FUNDS**

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Commission receives grants and contracts for planning programs from federal, state, and other sources. These grants and contracts are combined into funds by funding agencies for reporting purposes as follows:

### **Federal**

- United States Department of Transportation:
  - ☐ Federal Transit Administration Grants Fund
  - ☐ Federal Highway Administration Grants Fund
  - ☐ Federal Aviation Administration Grants Fund
  - ☐ Federal Railroad Administration Grants Fund
  - ☐ National Highway Traffic Safety Administration
- United States Environmental Protection Agency
- United States Department of Housing and Urban Development

### **State**

- Louisiana Contracts Fund

### **Local**

- Local Contracts Fund

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
COMBINING BALANCE SHEET  
SPECIAL REVENUE FUNDS  
June 30, 2003  
(With Comparative Totals for June 30, 2002)**

	Federal Programs	
	United States	
	Department of Transportation	
	Federal Transit Administration Grants Fund	Federal Highway Administration Grants Fund
ASSETS		
Due from other funds	\$ 20,000	\$ 32,031
Due from other governmental units	<u>115,258</u>	<u>449,799</u>
TOTAL ASSETS	<u>\$ 135,258</u>	<u>\$ 481,830</u>
LIABILITIES AND FUND BALANCE		
Due to other funds	\$ 115,258	\$ 394,331
Unearned revenue	<u>20,000</u>	<u>87,499</u>
TOTAL LIABILITIES	135,258	481,830
Fund balance	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 135,258</u>	<u>\$ 481,830</u>

(Continued)

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
COMBINING BALANCE SHEET  
SPECIAL REVENUE FUNDS (CONTINUED)  
June 30, 2003  
(With Comparative Totals for June 30, 2002)**

	Federal Programs	
	United States	
	Department of Transportation	
	National Highway Traffic Safety Administration <u>Grants Fund</u>	Federal Aviation Administration <u>Grants Fund</u>
ASSETS		
Due from other funds	\$ -	\$ -
Due from other governmental units	<u>18,400</u>	<u>13,109</u>
TOTAL ASSETS	<u>\$ 18,400</u>	<u>\$ 13,109</u>
LIABILITIES AND FUND BALANCE		
Due to other funds	\$ 18,400	\$ 13,109
Unearned revenue	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	18,400	-
Fund balance	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 18,400</u>	<u>\$ 13,109</u>

See accompanying notes to financial statements.

Federal Programs		State Grant Programs		Local Grant Programs	Totals	
United States						
Department of Transportation						
Federal Railroad Admin. Grants Fund	U.S. Environ. Protection Agency	U.S. Department of Housing & Urban Develop. Grants Fund	Louisiana Contracts Fund	Local Contracts Fund	2003	2002
\$ - 6,169	\$ 15,500 95,580	\$ - 66,666	\$ 8,095 55,128	\$ 29,323 -	\$ 104,949 820,109	\$ 211,323 546,571
<u>\$ 6,169</u>	<u>\$ 111,080</u>	<u>\$ 66,666</u>	<u>\$ 63,223</u>	<u>\$ 29,323</u>	<u>\$ 925,058</u>	<u>\$ 757,894</u>
\$ 6,169 -	\$ 70,204 40,876	\$ 66,666 -	\$ 55,128 8,095	\$ - 29,323	\$ 739,265 185,793	\$ 426,899 330,995
6,169	111,080	66,666	63,223	29,323	925,058	757,894
-	-	-	-	-	-	-
<u>\$ 6,169</u>	<u>\$ 111,080</u>	<u>\$ 66,666</u>	<u>\$ 63,223</u>	<u>\$ 29,323</u>	<u>\$ 925,058</u>	<u>\$ 757,894</u>

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
SPECIAL REVENUE FUNDS  
For the Year Ended June 30, 2003  
(With Comparative Totals for June 30, 2002)**

	<u>Federal Programs</u>	
	<u>United States Department of Transportation</u>	
	<u>Federal Transit Administration Grants Fund</u>	<u>Federal Highway Administration Grants Fund</u>
REVENUES		
Intergovernmental	\$ 334,411	\$ 2,198,972
EXPENDITURES		
Current		
Transit	413,516	2,474,316
Public Works	-	-
Economic and Physical Development	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>413,516</u>	<u>2,474,316</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(79,105)</u>	<u>(275,344)</u>
OTHER FINANCING SOURCES (USES)		
Operating transfers in (out)	<u>79,105</u>	<u>275,344</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>79,105</u>	<u>275,344</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-	-
FUND BALANCE		
Beginning of year	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>

(Continued)

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
SPECIAL REVENUE FUNDS (CONTINUED)  
For the Year Ended June 30, 2003  
(With Comparative Totals for June 30, 2002)**

	Federal Programs	
	U. S. Department of Transportation	
	National Highway Traffic Safety Administration Grants Fund	Federal Aviation Administration Grants Fund
REVENUES		
Intergovernmental	\$ 18,400	\$ -
EXPENDITURES		
Current		
Transit	18,400	-
Public Works	-	-
Economic and Physical Development	-	-
TOTAL EXPENDITURES	18,400	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-
OTHER FINANCING SOURCES (USES)		
Operating transfers in (out)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-	-
FUND BALANCE		
Beginning of year	-	-
End of year	\$ -	\$ -

See accompanying notes to financial statements

<u>Federal Programs</u>			<u>State Grant Programs</u>	<u>Local Grant Programs</u>	<u>Totals</u>	
<u>Federal Railroad Admin. Grant Fund</u>	<u>U.S. Environ. Protection Agency</u>	<u>U.S. Department of Housing &amp; Urban Develop. Grants Fund</u>	<u>Louisiana Contracts Fund</u>	<u>Local Contracts Fund</u>	<u>2003</u>	<u>2002</u>
<u>\$ 6,142</u>	<u>\$ 150,086</u>	<u>\$ 79,866</u>	<u>\$ 119,995</u>	<u>\$ 162,999</u>	<u>\$ 3,070,871</u>	<u>\$ 2,831,603</u>
5,997	-	79,866	61,043	86,273	3,139,411	3,090,174
-	153,551	-	-	153,551	53,781	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>58,952</u>	<u>78,226</u>	<u>137,178</u>	<u>33,363</u>
<u>5,997</u>	<u>153,551</u>	<u>-</u>	<u>119,995</u>	<u>164,499</u>	<u>3,430,140</u>	<u>3,177,318</u>
<u>145</u>	<u>(3,465)</u>	<u>-</u>	<u>-</u>	<u>(1,500)</u>	<u>(359,269)</u>	<u>(345,715)</u>
<u>(145)</u>	<u>3,465</u>	<u>-</u>	<u>-</u>	<u>1,500</u>	<u>359,269</u>	<u>345,715</u>
<u>(145)</u>	<u>3,465</u>	<u>-</u>	<u>-</u>	<u>1,500</u>	<u>359,269</u>	<u>345,715</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
COMPARATIVE BALANCE SHEET  
UNITED STATES DEPARTMENT OF TRANSPORTATION -  
FEDERAL TRANSIT ADMINISTRATION GRANTS FUND  
June 30, 2003 and 2002**

ASSETS

	<u>2003</u>	<u>2002</u>
Due from other funds	\$ 20,000	\$ -
Due from other governmental units	<u>115,258</u>	<u>41,038</u>
 TOTAL ASSETS	 <u>\$ 135,258</u>	 <u>\$ 41,038</u>

LIABILITIES AND FUND BALANCE

Due to other funds	\$ 115,258	\$ 41,038
Unearned revenues	<u>20,000</u>	<u>-</u>
 TOTAL LIABILITIES	 135,258	 41,038
 Fund balance	 <u>-</u>	 <u>-</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$ 135,258</u>	 <u>\$ 41,038</u>

See accompanying notes to financial statements.

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE -BUDGET (GAAP BASIS) AND ACTUAL  
UNITED STATES DEPARTMENT OF TRANSPORTATION -  
FEDERAL TRANSIT ADMINISTRATION GRANTS FUND  
For the Year Ended June 30, 2003  
(With Comparative Actual Amounts for the Year Ended June 30, 2002)**

	<u>2003</u>			<u>2002</u>
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Actual</u>
REVENUES				
Intergovernmental	<u>\$ 637,395</u>	<u>\$ 334,411</u>	<u>\$ (302,984)</u>	<u>\$ 304,590</u>
EXPENDITURES				
Current				
Transit				
Personnel services	377,025	284,938	92,087	246,456
Supplies	7,976	7,771	205	2,867
Contractual services	209,864	4,793	205,071	-
Other services and charges	152,491	111,621	40,870	111,945
Capital outlay				
Purchases of equipment	<u>5,897</u>	<u>4,393</u>	<u>1,504</u>	<u>10,702</u>
TOTAL EXPENDITURES	<u>753,253</u>	<u>413,516</u>	<u>339,737</u>	<u>371,970</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(115,858)</u>	<u>(79,105)</u>	<u>36,753</u>	<u>(67,380)</u>
OTHER FINANCING SOURCES				
Operating transfers in General Fund	<u>115,858</u>	<u>79,105</u>	<u>(36,753)</u>	<u>67,380</u>
TOTAL OTHER FINANCING SOURCES	<u>115,858</u>	<u>79,105</u>	<u>(36,753)</u>	<u>67,380</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-	-	-	-
FUND BALANCE				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to financial statements.

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE -  
UNITED STATES DEPARTMENT OF TRANSPORTATION –  
FEDERAL TRANSIT ADMINISTRATION GRANTS FUND  
BY PROJECT  
For the Year Ended June 30, 2003**

	<u>LA-80-X011</u>	<u>LA-80-X011</u>	<u>LA-80-X010</u>
	Louisiana	Louisiana	Louisiana
	Department	Department of	Department of
	Transportation	Transportation	Transportation
	& Development	& Development	& Development
	<u>736-36-0033</u>	<u>736-52-0029</u>	<u>736-36-0026</u>
REVENUES			
Intergovernmental	<u>\$ 279,982</u>	<u>\$ 17,633</u>	<u>\$ 29,369</u>
EXPENDITURES			
Current			
Transit			
Personnel services	235,028	16,300	26,453
Supplies	7,767	-	4
Contractual services	4,793	-	-
Other services and charges	93,368	5,741	9,963
Capital outlay			
Purchases of equipment	<u>4,393</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>345,349</u>	<u>22,041</u>	<u>36,420</u>
EXCESS (DEFICIENCY)			
OF REVENUES OVER			
(UNDER) EXPENDITURES	<u>(65,367)</u>	<u>(4,408)</u>	<u>(7,051)</u>
OTHER FINANCING SOURCES			
Operating transfers in			
General Fund	<u>65,367</u>	<u>4,408</u>	<u>7,051</u>
TOTAL OTHER			
FINANCING SOURCES	<u>65,367</u>	<u>4,408</u>	<u>7,051</u>
EXCESS OF REVENUES AND			
OTHER SOURCES OVER			
EXPENDITURES	-	-	-
FUND BALANCE			
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE -  
UNITED STATES DEPARTMENT OF TRANSPORTATION –  
FEDERAL TRANSIT ADMINISTRATION GRANTS FUND  
BY PROJECT (CONTINUED)  
For the Year Ended June 30, 2003**

<u>LA-80-X010</u>	<u>LA-80-X009</u>	<u>LA-80-X009</u>	
Louisiana	Louisiana	Louisiana	
Department of	Department of	Department of	
Transportation	Transportation	Transportation	
& Development	& Development	& Development	
<u>736-52-0026</u>	<u>736-36-0024</u>	<u>736-52-0024</u>	<u>Total</u>
 \$ <u>3,457</u>	 \$ <u>3,457</u>	 \$ <u>513</u>	 \$ <u>334,411</u>
  3,186	  3,498	  473	  284,938
			7,771
			4,793
1,135	1,246	168	111,621
<u>-</u>	<u>-</u>	<u>-</u>	<u>4,393</u>
<u>4,321</u>	<u>4,744</u>	<u>641</u>	<u>413,516</u>
 <u>(864)</u>	 <u>(1,287)</u>	 <u>(128)</u>	 <u>(79,105)</u>
 <u>864</u>	 <u>1,287</u>	 <u>128</u>	 <u>79,105</u>
 <u>864</u>	 <u>1,287</u>	 <u>128</u>	 <u>79,105</u>
 -	 -	 -	 -
 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
COMPARATIVE BALANCE SHEET  
UNITED STATES DEPARTMENT OF TRANSPORTATION -  
FEDERAL HIGHWAY ADMINISTRATION GRANTS FUND  
June 30, 2003 and 2002**

ASSETS

	<u>2003</u>	<u>2002</u>
Due from other funds	\$ 32,031	\$ 24,000
Due from other governmental units	<u>449,799</u>	<u>427,662</u>
 TOTAL ASSETS	 <u>\$ 481,830</u>	 <u>\$ 451,662</u>

LIABILITIES AND FUND BALANCE

Due to other funds	\$ 394,331	\$ 307,990
Unearned revenue	<u>87,499</u>	<u>143,672</u>
 TOTAL LIABILITIES	 481,830	 451,662
 Fund balance	 <u>-</u>	 <u>-</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$ 481,830</u>	 <u>\$ 451,662</u>

See accompanying notes to financial statements.

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE -BUDGET (GAAP BASIS) AND ACTUAL  
UNITED STATES DEPARTMENT OF TRANSPORTATION -  
FEDERAL HIGHWAY ADMINISTRATION GRANTS FUND  
For the Year Ended June 30, 2003  
(With Comparative Actual Amounts for the Year Ended June 30, 2002)**

	<u>2003</u>			<u>2002</u>
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Actual</u>
REVENUES				
Intergovernmental	\$ 5,272,335	\$ 2,198,972	\$ (3,073,363)	\$ 2,152,618
EXPENDITURES				
Current				
Transit				
Personnel services	1,169,778	798,479	371,298	839,028
Supplies	41,474	29,150	12,324	16,903
Contractual services	4,065,376	1,318,755	2,746,621	1,128,864
Other services and charges	423,819	309,824	113,995	398,379
Capital outlay				
Purchases of equipment	<u>22,091</u>	<u>18,108</u>	<u>3,983</u>	<u>45,172</u>
TOTAL EXPENDITURES	<u>5,722,538</u>	<u>2,474,316</u>	<u>3,248,221</u>	<u>2,428,346</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(450,203)</u>	<u>(275,344)</u>	<u>174,859</u>	<u>(275,728)</u>
OTHER FINANCING SOURCES				
Operating transfers in	<u>450,203</u>	<u>275,344</u>	<u>(145,737)</u>	<u>275,728</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-	-	-	-
FUND BALANCE				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to financial statements.

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE -  
UNITED STATES DEPARTMENT OF TRANSPORTATION -  
FEDERAL HIGHWAY ADMINISTRATION GRANTS FUND  
BY PROJECT  
For the Year Ended June 30, 2003**

	Federal/State Project Numbers			
	FHWA-PL- 0011(026) Louisiana Department of Transportation & Development <u>736-36-0032</u>	FHWA-PL- 0011(026) Louisiana Department of Transportation & Development <u>736-52-0028</u>	FHWA-SPR-STP 001(022) Louisiana Department of Transportation & Development <u>700-36-0020</u>	FHWA STP-MISC (352) Louisiana Department of Transportation & Development <u>700-36-0145</u>
REVENUES				
Intergovernmental	\$ 1,060,726	\$ 89,029	\$ 84,077	\$ 24,663
EXPENDITURES				
Current				
Transit				
Personnel services	754,039	18,440	-	18,260
Supplies	28,828	-	-	322
Contractual services	211,367	86,500	84,077	
Other services and charges	293,560	6,346	-	6,081
Capital outlay				
Purchases of equipment	<u>18,108</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>1,305,902</u>	<u>111,286</u>	<u>84,077</u>	<u>24,663</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(245,176)</u>	<u>(22,257)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
General Fund	<u>245,176</u>	<u>22,257</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>245,176</u>	<u>22,257</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-	-	-	-
FUND BALANCE				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE -  
UNITED STATES DEPARTMENT OF TRANSPORTATION -  
FEDERAL HIGHWAY ADMINISTRATION GRANTS FUND  
BY PROJECT (CONTINUED)  
For the Year Ended June 30, 2003**

	Federal/State Project Numbers			
	FHWA STP 2601(516) Louisiana Department of Transportation & Development <u>736-26-0002</u>	FHWA- STP 3601(503) Louisiana Department of Transportation & Development <u>736-36-0029</u>	FHWA STP 3601 (517) Louisiana Department of Transportation & Development <u>736-36-0031</u>	FHWA HP T021(032) Louisiana Department of Transportation & Development <u>736-92-0003</u>
REVENUES				
Intergovernmental	\$ 145,608	\$ 120,000	\$ 22,500	\$ 350,000
EXPENDITURES				
Current				
Transit				
Personnel services	-	-	-	-
Supplies	-	-	-	-
Contractual services	145,608	120,000	28,500	350,000
Other services and charges	-	-	-	-
Capital outlay				
Purchases of equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>145,608</u>	<u>120,000</u>	<u>28,500</u>	<u>350,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(6,000)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
General Fund	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-	-	-	-
FUND BALANCE				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
(Continued)				

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE -  
UNITED STATES DEPARTMENT OF TRANSPORTATION -  
FEDERAL HIGHWAY ADMINISTRATION GRANTS FUND  
BY PROJECT (CONTINUED)  
For the Year Ended June 30, 2003**

Project Numbers		
FAP-SPR 3803(501) Louisiana Department of Transportation & Development <u>700-38-0106</u>	FAP -HP 3602(501) Louisiana Department of Transportation & Development <u>700-36-0155</u>	FAP-HP 3601 (520) Louisiana Department of Transportation & Development <u>700-36-0030</u>
\$ 420	\$ 81,198	\$ 23,768
-	-	-
-	-	695
-	-	-
-	81,198	22,165
420		908
-	-	-
<u>420</u>	<u>81,198</u>	<u>23,768</u>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE -  
UNITED STATES DEPARTMENT OF TRANSPORTATION -  
FEDERAL HIGHWAY ADMINISTRATION GRANTS FUND  
BY PROJECT (CONTINUED)  
For the Year Ended June 30, 2003**

<u>Project Numbers</u>			
<u>FHWA-STP 2602(510) Louisiana Department of Transportation &amp; Development 700-26-0258</u>	<u>FHWA-STP 0035(043) Louisiana Department of Transportation &amp; Development 700-36-0147</u>	<u>FHWA-STP 3801 (503) Louisiana Department of Transportation &amp; Development 736-38-0001</u>	<u>Total</u>
<u>\$ 145,840</u>	<u>\$ 13,643</u>	<u>\$ 37,500</u>	<u>\$ 2,198,972</u>
-	7,045	-	798,479
-	-	-	29,150
145,840	6,000	37,500	1,318,755
-	2,509	-	309,824
<u>-</u>	<u>-</u>	<u>-</u>	<u>18,108</u>
<u>145,840</u>	<u>15,554</u>	<u>37,500</u>	<u>2,474,316</u>
<u>-</u>	<u>(1,911)</u>	<u>-</u>	<u>(275,344)</u>
<u>-</u>	<u>1,911</u>	<u>-</u>	<u>275,344</u>
<u>-</u>	<u>1,911</u>	<u>-</u>	<u>275,344</u>
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
COMPARATIVE BALANCE SHEET  
UNITED STATES DEPARTMENT OF TRANSPORTATION -  
FEDERAL AVIATION ADMINISTRATION GRANTS FUND  
June 30, 2003 and 2002**

ASSETS

	<u>2003</u>	<u>2002</u>
Due from other governmental units	\$ <u>13,109</u>	\$ <u>48,776</u>
TOTAL ASSETS	\$ <u>13,109</u>	\$ <u>48,776</u>

LIABILITIES AND FUND BALANCE

Due to other funds	\$ <u>13,109</u>	\$ <u>48,776</u>
TOTAL LIABILITIES	13,109	48,776
Fund balance	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>13,109</u>	\$ <u>48,776</u>

See accompanying notes to financial statements.

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE -BUDGET (GAAP BASIS) AND ACTUAL  
UNITED STATES DEPARTMENT OF TRANSPORTATION -  
FEDERAL AVIATION ADMINISTRATION GRANTS FUND  
For the Year Ended June 30, 2003  
(With Comparative Actual Amounts for the Year Ended June 30, 2002)**

	<u>2003</u>			<u>2002</u>
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Actual</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ 47,434
EXPENDITURES				
Current				
Transit				
Personnel services	-	-	-	11,511
Supplies				-
Contractual services	-	-	-	31,050
Other services and charges				4,904
TOTAL EXPENDITURES	-	-	-	47,465
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	(31)
OTHER FINANCING SOURCES				
Operating transfers in General Fund	-	-	-	31
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-	-	-	-
FUND BALANCE				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
UNITED STATES DEPARTMENT OF TRANSPORTATION -  
FEDERAL AVIATION ADMINISTRATION GRANTS FUND - BY PROJECT  
For the Year Ended June 30, 2003**

3-22-0000-SP  
Contract Number  
DOTD780-99-0046

REVENUES	
Intergovernmental	\$ _____ -
EXPENDITURES	
Current	
Transit	
Personnel services	-
Supplies	-
Contractual services	-
Other services and charges	-
TOTAL EXPENDITURES	_____ -
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	_____ -
OTHER FINANCING SERVICES	
Operating transfer in - General Fund	_____ -
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-
FUND BALANCE	
Beginning of year	_____ -
End of year	<u>\$ _____ -</u>

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
COMPARATIVE BALANCE SHEET  
UNITED STATES DEPARTMENT OF TRANSPORTATION -  
FEDERAL RAILROAD ADMINISTRATION  
June 30, 2003 and 2002**

<u>ASSETS</u>		
	<u>2003</u>	<u>2002</u>
Due from other governmental units	\$ <u>6,169</u>	\$ <u>13,801</u>
TOTAL ASSETS	\$ <u><u>6,169</u></u>	\$ <u><u>13,801</u></u>
<u>LIABILITIES AND FUND BALANCE</u>		
Due to other funds	\$ <u>6,169</u>	\$ <u>13,801</u>
TOTAL LIABILITIES	6,169	13,801
Fund balance	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u><u>6,169</u></u>	\$ <u><u>13,801</u></u>

See accompanying notes to financial statements.

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE -BUDGET (GAAP BASIS) AND ACTUAL  
UNITED STATES DEPARTMENT OF TRANSPORTATION -  
FEDERAL RAILROAD ADMINISTRATION  
For the Year Ended June 30, 2003  
(With Comparative Actual Amounts for the Year Ended June 30, 2002)**

	<u>2003</u>			<u>2002</u>
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Actual</u>
REVENUES				
Intergovernmental	\$ 6,199	\$ 6,142	\$ (57)	\$ 13,801
EXPENDITURES				
Current				
Transit				
Personnel services	4,463	4,422	41	9,675
Supplies	-	-	-	-
Contractual services	-	-	-	-
Other services and charges	1,591	1,575	16	4,126
Capital outlay				
Purchase of equipment	-	-	-	-
TOTAL EXPENDITURES	<u>6,054</u>	<u>5,997</u>	<u>57</u>	<u>13,801</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	145	145	-	-
OTHER FINANCING SOURCES				
Operating transfers in (out)				
General Fund	<u>(145)</u>	<u>(145)</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-	-	-	-
FUND BALANCE				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to financial statements.

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCE  
UNITED STATES DEPARTMENT OF TRANSPORTATION -  
FEDERAL RAILROAD ADMINISTRATION  
For the Year Ended June 30, 2003**

	Phase II <u>STP-MISC (354)</u>
REVENUES	
Intergovernmental	\$ <u>6,142</u>
EXPENDITURES	
Current	
Transit	-
Personnel Services	4,422
Supplies	-
Contractual Services	-
Other Services and Charges	<u>1,575</u>
TOTAL EXPENDITURES	<u>5,997</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>145</u>
OTHER FINANCING SOURCES	
Operating transfers in (out)	
General Fund	<u>(145)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-
FUND BALANCE	
Beginning of year	<u>-</u>
End of year	<u><u>\$ -</u></u>

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
COMPARATIVE BALANCE SHEET  
UNITED STATES DEPARTMENT OF TRANSPORTATION  
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION  
June 30, 2003 and 2002**

ASSETS

	<u>2003</u>	<u>2002</u>
Due from other governmental units	\$ 18,400	\$ -
TOTAL ASSETS	<u>\$ 18,400</u>	<u>\$ -</u>

LIABILITIES AND FUND BALANCE

Due to other funds	\$ 18,400	\$ -
TOTAL LIABILITIES	18,400	-
Fund balance	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 18,400</u>	<u>\$ -</u>

See accompanying notes to financial statements.

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE -BUDGET (GAAP BASIS) AND ACTUAL  
UNITED STATES DEPARTMENT OF TRANSPORTATION  
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION  
For the Year Ended June 30, 2003  
(With Comparative Actual Amounts for the Year Ended June 30, 2002)**

	<u>2003</u>			<u>2002</u>
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Actual</u>
REVENUES				
Intergovernmental	\$ 50,000	\$ 18,400	\$ (31,600)	\$ -
EXPENDITURES				
Current				
Transit				
Personnel services	4,000	-	4,000	-
Supplies	-	-	-	-
Contractual services	46,000	18,400	27,600	-
Other services and charges	-	-	-	-
TOTAL EXPENDITURES	<u>50,000</u>	<u>18,400</u>	<u>31,600</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in (out)				
General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES				-
FUND BALANCE				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to financial statements.

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
UNITED STATES DEPARTMENT OF TRANSPORTATION  
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION  
For the Year Ended June 30, 2003**

DTNH22-02-H-55097

REVENUES	
Intergovernmental	\$ 18,400
EXPENDITURES	
Current	
Transit	
Personnel services	-
Supplies	-
Contractual services	18,400
Other services and charges	<u>-</u>
TOTAL EXPENDITURES	<u>18,400</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>
OTHER FINANCING SOURCES (USES)	
Operating transfer in (out)	
General Fund	<u>-</u>
TOTAL OTHER FINANCING SOURCES	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-
FUND BALANCE	
Beginning of year	<u>-</u>
End of year	<u>\$ -</u>

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
COMPARATIVE BALANCE SHEET  
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY GRANT FUND  
June 30, 2003 and 2002**

ASSETS

	<u>2003</u>	<u>2002</u>
Due from other funds	\$ 15,500	\$ -
Due from other governmental units	<u>95,580</u>	<u>11,840</u>
 TOTAL ASSETS	 <u>\$ 111,080</u>	 <u>\$ 11,840</u>

LIABILITIES AND FUND BALANCE

Due to other funds	\$ 70,204	\$ 11,840
Unearned revenues	<u>40,876</u>	<u>-</u>
 TOTAL LIABILITIES	 111,080	 11,840
 Fund balance	 <u>-</u>	 <u>-</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$ 111,080</u>	 <u>\$ 11,840</u>

See accompanying notes to financial statements.

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE -BUDGET (GAAP BASIS) AND ACTUAL  
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY GRANT FUND  
For the Year Ended June 30, 2003  
(With Comparative Actual Amounts for the Year Ended June 30, 2002)**

	<u>2003</u>			<u>2002</u>
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Actual</u>
REVENUES				
Intergovernmental	\$ 1,417,624	\$ 150,086	\$ (1,267,538)	\$ 51,238
EXPENDITURES				
Current				
Public Works				
Personnel services	150,213	37,264	112,949	16,943
Supplies	891	128	763	233
Contractual services	1,201,626	98,832	1,102,794	27,286
Other services and charges	85,895	17,327	68,568	9,319
Capital Outlay				
Purchase of Equipment	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>1,439,625</u>	<u>153,551</u>	<u>1,286,074</u>	<u>53,781</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(22,001)</u>	<u>(3,465)</u>	<u>18,536</u>	<u>(2,543)</u>
OTHER FINANCING SOURCES				
Operating transfers in General Fund	<u>22,001</u>	<u>3,465</u>	<u>(18,536)</u>	<u>2,543</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-	-	-	-
FUND BALANCE				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to financial statements.

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCE  
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY GRANT FUND  
BY PROJECT  
For the Year Ended June 30, 2003**

	X-986587-0 Lake Pontchartrain <u>Project</u>	EPA BP 986340-01-0 <u>Brownsfield</u>	EPA BP 98689601-0 <u>Revolving Loans</u>
REVENUES			
Intergovernmental	\$ 24,409	\$ 8,664	\$ 23,907
EXPENDITURES			
Current			
Public Works			
Personnel services	18,373	2,277	13,112
Supplies	68		43
Contractual services	2,779	4,974	-
Other services and charges	<u>6,760</u>	<u>2,151</u>	<u>5,778</u>
TOTAL EXPENDITURES	<u>25,201</u>	<u>7,207</u>	<u>23,907</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(792)</u>	<u>1,457</u>	<u>-</u>
OTHER FINANCING SOURCES			
Operating transfers in (out)			
General Fund	<u>792</u>	<u>(1,457)</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-	-	-
FUND BALANCE			
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCE  
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY GRANT FUND  
BY PROJECT (CONTINUED)  
For the Year Ended June 30, 2003**

	<u>BP-9708901-01 Lake Pontchartrain Estuaries Restoration</u>	<u>BP-9708901-0 Inflow/Infiltration St. Charles Parish</u>	<u>EPA 97617501 Sewer/Water Feasibility Study</u>	<u>Total</u>
REVENUES				
Intergovernmental	\$ <u>77,465</u>	\$ <u>9,500</u>	\$ <u>6,141</u>	\$ <u>150,086</u>
EXPENDITURES				
Current				
Public Works				
Personnel services	3,502	-	-	37,264
Supplies	17	-	-	128
Contractual services	76,829	9,500	4,750	98,832
Other services and charges	<u>1,247</u>	<u>-</u>	<u>1,391</u>	<u>17,327</u>
TOTAL EXPENDITURES	<u>81,594</u>	<u>9,500</u>	<u>6,141</u>	<u>153,551</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(4,130)</u>	<u>-</u>	<u>-</u>	<u>(3,465)</u>
OTHER FINANCING SOURCES				
Operating transfers in (out)				
General Fund	<u>4,130</u>	<u>-</u>	<u>-</u>	<u>3,465</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-	-	-	-
FUND BALANCE				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
COMPARATIVE BALANCE SHEET  
UNITED STATES DEPARTMENT OF HOUSING  
AND URBAN DEVELOPMENT GRANTS FUND  
June 30, 2003 and 2002**

ASSETS

	<u>2003</u>	<u>2002</u>
Due from other governmental units	\$ 66,666	\$ -
TOTAL ASSETS	<u>\$ 66,666</u>	<u>\$ -</u>

LIABILITIES AND FUND BALANCE

Due to other funds	\$ -	\$ -
TOTAL LIABILITIES	66,666	-
Fund balance	<u>66,666</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 66,666</u>	<u>\$ -</u>

See accompanying notes to financial statements.

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
UNITED STATES DEPARTMENT OF HOUSING  
AND URBAN DEVELOPMENT GRANTS FUND  
For the Year Ended June 30, 2003  
(With Comparative Actual Amounts for the Year Ended June 30, 2002)**

	<u>2003</u>			<u>2002</u>
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Actual</u>
REVENUES				
Intergovernmental	\$ 200,000	\$ 79,866	\$ (120,134)	\$ -
EXPENDITURES				
Current				
Transit				
Personnel services	-	-	-	-
Supplies	-	-	-	-
Contractual services	200,000	79,866	120,134	-
Other services and charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>200,000</u>	<u>79,866</u>	<u>120,134</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES				
Operating transfers in General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-	-	-	-
FUND BALANCE				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to financial statements.

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
UNITED STATES DEPARTMENT OF HOUSING  
AND URBAN DEVELOPMENT GRANTS FUND  
For the Year Ended June 30, 2003**

	B-02-SP-LA-0261 Multi Parish <u>Bike Path</u>
REVENUES	
Intergovernmental	\$ <u>79,866</u>
EXPENDITURES	
Current	
Transit	
Personnel services	-
Supplies	-
Contractual services	79,866
Other services and charges	<u>-</u>
TOTAL EXPENDITURES	<u>79,866</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-
OTHER FINANCING SERVICES	
Operating transfer in - General Fund	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-
FUND BALANCE	
Beginning of year	<u>-</u>
End of year	<u><u>\$ -</u></u>

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
COMPARATIVE BALANCE SHEET  
STATE OF LOUISIANA  
CONTRACTS FUND  
BY PROJECT  
For the Year Ended June 30, 2003**

ASSETS

	<u>2003</u>	<u>2002</u>
Due from other funds	\$ 8,095	\$ -
Due from other governmental units	<u>55,128</u>	<u>3,454</u>
 TOTAL ASSETS	 <u>\$ 63,223</u>	 <u>\$ 3,454</u>

LIABILITIES AND FUND BALANCE

Due to other fund	\$ 55,128	\$ 3,454
Unearned revenue	<u>8,095</u>	<u>-</u>
 TOTAL LIABILITIES	 63,223	 3,454
 Fund balance	 <u>-</u>	 <u>-</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$ 63,223</u>	 <u>\$ 3,454</u>

See accompanying notes to financial statements.

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL  
STATE OF LOUISIANA  
CONTRACTS FUND  
For the Year Ended June 30, 2003  
(With Comparative Actual Amounts for the Year Ended June 30, 2002)**

	<u>2003</u>			<u>2002</u>
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Actual</u>
REVENUES				
Intergovernmental	\$ 150,123	\$ 119,995	\$ (30,128)	\$ 13,363
EXPENDITURES				
Current				
Economic and Physical Development				
Personnel services	54,189	41,589	12,600	8,092
Supplies	664	568	96	1,588
Other services and charges	20,270	16,795	3,475	3,683
Transit				
Personnel services	53,775	43,767	10,008	-
Supplies	1,142	930	212	-
Other services and charges	<u>20,083</u>	<u>16,346</u>	<u>3,737</u>	<u>-</u>
TOTAL EXPENDITURES	<u>150,123</u>	<u>119,995</u>	<u>30,128</u>	<u>13,363</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in (out)				
Economic Development				
Administration	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to financial statements.

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCE  
STATE OF LOUISIANA  
CONTRACTS FUND  
BY PROJECT  
For the Year Ended June 30, 2003**

	Louisiana Dept of Natural Resources – Clean Cities	Delta Regional Authority	LAPDD Enterprise Zone Program Louisiana Department of Economic Development 2003
REVENUES			
Intergovernmental	\$ 18,804	\$ 15	\$ 12,606
EXPENDITURES			
Current			
Economic and Physical Development			
Personnel services	14,342	-	8,653
Supplies	63	15	-
Contractual services	-	-	-
Other services and charges	4,399	3,953	3,952
Capital Outlay			
Purchase of Equipment	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>18,804</u>	<u>15</u>	<u>12,606</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
OTHER FINANCING USES			
Operating transfers out			
Economic Development Administration	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES	-	-	-
FUND BALANCE			
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$</u>	<u>\$</u>	<u>\$</u>

(Continued)

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCE  
STATE OF LOUISIANA  
CONTRACTS FUND  
BY PROJECT (CONTINUED)  
For the Year Ended June 30, 2003**

	<u>Southern Rapid Rail Commission</u>	<u>Louisiana Economic Development Corp Renewal Community Support</u>	<u>Louisiana Economic Development Corp Renewal Community</u>	<u>Total</u>
REVENUES				
Intergovernmental	\$ 61,043	\$ 26,437	\$ 1,090	\$ 119,995
EXPENDITURES				
Current				
Transit				
Personnel services	43,767	-	-	43,767
Supplies	930	-	-	930
Other services and charges	16,346	-	-	16,346
Economic and Physical Development				
Personnel services	-	18,504	90	41,589
Supplies	-	-	490	568
Other services and charges	-	7,933	510	16,795
TOTAL EXPENDITURES	<u>61,043</u>	<u>26,437</u>	<u>1,090</u>	<u>119,995</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES				
Operating transfers in (out)				
General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
COMPARATIVE BALANCE SHEET  
LOCAL CONTRACTS FUND  
June 30, 2003 and 2002**

ASSETS

	<u>2003</u>	<u>2002</u>
Due from other funds	\$ 29,323	\$ 187,323
TOTAL ASSETS	<u>\$ 29,323</u>	<u>\$ 187,323</u>

LIABILITIES AND FUND BALANCE

Unearned revenue	\$ 29,323	\$ 187,323
TOTAL LIABILITIES	29,323	187,323
Fund balance	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 29,323</u>	<u>\$ 187,323</u>

See accompanying notes to financial statements.

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL  
LOCAL CONTRACTS FUND  
For the Year Ended June 30, 2003  
(With Comparative Actual Amounts for the Year Ended June 30, 2002)**

	<u>2003</u>			<u>2002</u>
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Actual</u>
REVENUES				
Intergovernmental	\$ 192,322	\$ 162,999	\$ (29,323)	\$ 248,559
EXPENDITURES				
Current				
Transit				
Personnel services	7,366	3,884	3,482	6,212
Supplies	-	-	-	668
Contractual services	90,000	81,000	9,000	218,956
Other services and charges	2,634	1,389	1,245	2,756
Economic and Physical Development				
Personnel services	5,473	4,581	892	-
Contractual services	89,822	71,948	17,874	20,000
Other services and charges	<u>2,027</u>	<u>1,697</u>	<u>330</u>	<u>-</u>
TOTAL EXPENDITURES	<u>197,322</u>	<u>164,499</u>	<u>32,823</u>	<u>248,592</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(5,000)</u>	<u>(1,500)</u>	<u>3,500</u>	<u>(33)</u>
OTHER FINANCING USES				
Operating transfers in (out)				
General Fund	<u>5,000</u>	<u>1,500</u>	<u>(3,500)</u>	<u>33</u>
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES	-	-	-	-
FUND BALANCE				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to financial statements.

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
LOCAL CONTRACTS FUND BY PROJECT  
For the Year Ended June 30, 2003  
(With Comparative Actual Amounts for the Year Ended June 30, 2002)**

	City of New Orleans Pavement Conditions Inventory & Evaluation	New Orleans Military Consolidation Study	State Farm Insurance Intersection Study	Total
REVENUES				
Intergovernmental	\$ 75,226	\$ 1,500	\$ 86,273	\$ 162,999
EXPENDITURES				
Current				
Transit				
Personnel services	-	-	3,884	3,884
Supplies	-	-	-	-
Contractual services	-	-	81,000	81,000
Other services and charges	-	-	1,389	1,389
Economic and Physical				
Development	-	-	-	-
Personnel services	4,581	-	-	4,581
Contractual services	68,948	3,000	-	71,948
Other services and charges	1,697	-	-	1,697
TOTAL EXPENDITURES	75,226	3,000	86,273	164,499
EXCESS OF REVENUES OVER EXPENDITURES	-	(1,500)	-	(1,500)
OTHER FINANCING USES				
Operating transfers in General Fund	-	1,500	-	1,500
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES	-	-	-	-
FUND BALANCE				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

## **GENERAL FIXED ASSETS ACCOUNT GROUP**

This group of accounts is used to establish accounting control and accountability for the Commission's general fixed assets.

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
SCHEDULE OF GENERAL FIXED ASSETS - BY SOURCE  
June 30, 2003**

GENERAL FIXED ASSETS	
Furniture, fixtures and equipment	\$ 846,196
Less accumulated depreciation	<u>(294,209)</u>
 TOTAL GENERAL FIXED ASSETS (BOOK VALUE)	 <u>\$ 551,987</u>
 SOURCES OF INVESTMENT IN GENERAL FIXED ASSETS	
General Fund revenues	\$ 124,231
United States Department of Transportation	
Federal Transportation Administration grant resources	
Federal Highway Administration/	275,722
Louisiana Department of Transportation and Development	131,995
United States Department of Commerce	
National Oceanic and Atmospheric Administration and	
Economic Development Administration	16,606
United States Department of Energy/Louisiana	
Department of Natural Resources grant resources	236
Louisiana Department of Economic Development	<u>3,197</u>
 TOTAL INVESTMENT IN GENERAL FIXED ASSETS	 <u>\$ 551,987</u>

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY  
For the Year Ended June 30, 2003**

FUNCTION AND ACTIVITY

General Government

Agency activity

Administration and planning

\$ 846,196

Less accumulated depreciation and  
amortization

(294,209)

TOTAL GENERAL FIXED ASSETS

\$ 551,987

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS  
For the Year Ended June 30, 2003**

	<u>Furniture Fixtures &amp; Equipment</u>	<u>Leasehold Improvements</u>	<u>Total</u>
GENERAL FIXED ASSETS			
Balance July 1, 2002, at cost	\$ 823,725	\$ -	\$ 823,725
Additions	22,471	-	22,471
Retirements	<u>-</u>	<u>-</u>	<u>-</u>
Balance June 30, 2003, at cost	<u>846,196</u>	<u>-</u>	<u>846,196</u>
Balance July 1, 2002, accumulated depreciation and amortization	255,463	-	255,463
Additions	38,746	-	38,746
Retirements	<u>-</u>	<u>-</u>	<u>-</u>
Balance June 30, 2003, accumulated depreciation and amortization	<u>294,209</u>	<u>-</u>	<u>294,209</u>
Balance June 30, 2003, net of accumulated depreciation and amortization	<u>\$ 551,987</u>	<u>\$ -</u>	<u>\$ 551,987</u>

## **SUPPLEMENTARY INFORMATION**

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
SCHEDULE OF COMMISSIONERS' PER DIEM  
For the Year Ended June 30, 2003**

	<u>Number of Meetings Attended</u>	<u>Per Diem Allowance</u>
Mr. Walter Boasso	1	\$ 50
Mr. Bryan Dickinson	2	100
Mr. Kenneth Ferdinand	6	300
Mr. Francis X. Gomila	9	450
Mr. Allen Hero	1	50
Mr. Richard P. Kelley	10	500
Mr. David Mire	9	450
Mr. David Munn, Jr.	11	550
Mr. Eean McNaughton	6	300
Ms. Mildred L. Reese	1	50
Mr. John V. Santopadre	7	350

The nonelected Commissioners are provided a per diem allowance of \$50 for each meeting attended, not to exceed two meetings per month.

**AUDIT REPORTS REQUIRED BY  
SINGLE AUDIT ACT**

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2003**

Federal Granting Agency Recipient State Agency: Grant Program	State/ Federal Project No	Project No	Federal Catalog Number	Total Project Budget	Total Budget
US Dept of Transportation					
Federal Transit Administration	LA-80-X011	736-36-0033	20.505	\$ 410,142	\$ 331,920
Section 8	LA-80-X011	736-52-0029	20.505	29,238	23,390
	LA-80-X010	736-36-0026	20.505	386,192	314,954
	LA-80-X010	736-52-0026	20.505	27,276	21,821
	LA-80-X009	736-36-0024	20.505	377,168	301,734
	LA-80-X009	736-52-0024	20.505	27,276	21,821
	LA-90-X249	-	20.505	200,000	160,000
Total Federal Transit Admin				1,457,292	1,175,640
Federal Highway Administration	PL-011(026)	736-36-0032	20.205	1,746,506	1,353,965
	PL-011(026)	736-52-0028	20.205	169,360	135,488
	PL-011(025)	736-36-0025	20.205	1,692,456	1,353,965
	PL-011(025)	736-52-0025	20.205	169,360	135,488
	SPR-STP-001(022)	700-36-0020	20.205	919,893	735,914
	STP-MISC-(352)	700-36-0145	20.205	450,000	450,000
	SPR 3803(501)	700-38-0106	20.205	90,000	72,000
	STP- 0035(043)	700-36-0147	20.205	300,000	240,000
	STP-3801(503)	736-38-0001	20.205	150,000	120,000
	STP -3601(503)	736-36-0029	20.205	150,000	120,000
	STP-2601(516)	736-26-0002	20.205	300,000	240,000
	HP T021(032)	736-92-0003	20.205	615,000	492,000
	STP-3601(517)	736-36-0031	20.205	150,000	120,000
	STP-2602(510)	700-26-0258	20.205	2,000,000	1,600,000
	HP 3602(501)	700-36-0155	20.205	200,000	160,000
	HP 3601(516)	700-36-0030	20.205	150,000	120,000
	CMAQ-3601(520)	737-36-0002	20.205	150,000	120,000
Total Federal Highway Admin				9,402,575	7,568,820
Nat'l Highway Traffic Safety Admin.	DTNH22-02-H-55097	-	20.600	50,000	50,000
Federal Aviation Administration	3-22-0000-SP/SQ	780-99-0046	20.106	250,000	225,000
Federal Railroad Administration	STP-MISC(354)	-	20.106	20,000	20,000
Total US Dept of Transportation				\$ 11,179,867	\$ 9,039,460

(Continued)

Federal Financial Assistance

Provided thru 6/30/02	Received Cash Basis	Accrued 6/30/2002	Accrued 6/30/2003	Accrual Basis	Provided Through 6/30/03	Expenditures Through 6/30/03	Expenditures Inception to 6/30/03
\$ -	\$ 220,846	\$ -	\$ 59,136	\$ 279,982	\$ 279,982	\$ 345,349	A,B \$ 345,349
-	13,244	-	4,389	17,633	17,633	22,041	B 22,041
238,235	25,473	30,793	34,689	29,369	267,604	36,420	A,B 331,693
11,141	626	2,228	5,059	3,457	14,598	4,321	B 18,247
297,599	-	7,999	11,456	3,457	301,056	4,744	A,B,F 372,996
21,270	-	18	531	513	21,783	641	B,F 27,228
-	-	-	-	-	-	-	A,B -
568,245	260,189	41,038	115,260	334,411	902,656	413,516	1,117,554
-	915,336	-	110,832	1,026,168	1,026,168	1,305,902	A,B 1,305,902
-	57,053	-	31,976	89,029	89,029	111,286	A,B 111,286
1,090,641	168,660	168,660	-	-	1,090,641	-	A,B 1,359,941
20,589	2,687	2,687	-	-	20,589	-	A,B 26,736
494,274	73,587	21,222	14,897	67,262	561,536	84,077	A,B 701,920
413,080	8,297	9,166	25,532	24,663	437,743	24,663	A,D 437,743
-	-	-	336	336	336	420	B 420
180,324	15,689	5,124	1,879	12,444	192,768	15,554	A,B 240,960
90,000	58,800	28,800	-	30,000	120,000	37,500	B,F 150,000
24,000	72,000	-	24,000	96,000	120,000	120,000	B,F 150,000
123,514	163,699	47,213	-	116,486	240,000	145,608	A,B,F 300,000
212,000	383,440	131,440	28,000	280,000	492,000	350,000	B,F 615,000
25,200	25,200	10,200	7,800	22,800	48,000	28,500	B 60,000
-	-	-	116,672	116,672	116,672	145,840	A,B 145,840
-	10,750	-	54,208	64,958	64,958	81,198	B 81,198
-	14,599	-	4,415	19,014	19,014	23,768	B 23,768
-	-	-	-	-	-	-	B -
2,673,622	1,969,797	424,512	420,547	1,965,832	4,639,454	2,474,316	5,710,714
-	-	-	18,400	18,400	18,400	18,400	D 18,400
224,130	35,666	48,775	13,109	-	224,130	-	C,F 249,066
13,801	13,774	13,801	6,169	6,142	19,943	5,997	D,F 19,943
\$ 3,479,798	\$ 2,279,426	\$ 528,126	\$ 573,485	\$ 2,324,785	\$ 5,804,583	\$ 2,912,229	\$ 7,115,677

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
For the Year Ended June 30, 2003**

Federal Granting Agency Recipient State Agency: Grant Program	State/ Federal Project No	Project No	Federal Catalog Number	Total Project Budget	Total Budget
US Environmental Protection Protection Agency	BP986340-01-0	-	66.811	\$ 319,153	\$ 319,153
	X-986587-01	-	66.811	140,000	133,000
	BL-98689601	-	66.811	500,000	500,000
	X-97608901-0-S1	-	66.811	219,525	194,525
	X-97608901-0-S3	-	66.811	469,483	447,408
	X-97617501	-	66.811	105,264	100,000
Total EPA				<u>1,753,425</u>	<u>1,694,086</u>
U.S. Department of Housing and Urban Development	B-02-SP-LA-0261	-	14.235	<u>200,000</u>	<u>200,000</u>
Total Federal Assistance				<u>\$ 13,133,292</u>	<u>\$ 10,933,546</u>

- A. Major Federal Financial Assistance Program  
B. Match of twenty percent (20%) provided by Commission and Other Agencies for direct grants.  
C. Match of ten percent (10%) provided by Commission and Other Agencies for direct grants.  
D. One hundred percent (100%) federal grant.  
E. Match of twenty-five (25%) provided by Other Agencies  
F. Project has been completed and closed out at June 30, 2003 or prior.  
E. Match of five percent (5%) provided by Commission and Other Agencies.

(Continued)

Federal Financial Assistance

Provided thru 6/30/02	Received Cash Basis	Accrued 6/30/2002	Accrued 6/30/2003	Accrual Basis	Provided Through 6/30/03	Expenditures Through 6/30/03	Expenditures Inception to 6/30/03
\$ 200,000	\$ 8,434	\$ 4,130	\$ 4,360	\$ 8,664	\$ 208,664	\$ 7,207	\$ 208,664
106,726	24,859	450	-	24,409	131,135	25,201	137,544
7,260	12,142	7,260	19,025	23,907	31,167	23,907	31,167
-	-	-	8,418	8,418	8,418	9,500	9,500
-	19,523	-	57,942	77,465	77,465	81,594	81,591
-	-	-	5,834	5,834	5,834	6,141	6,141
313,986	64,958	11,840	95,579	148,697	462,683	153,550	474,607
-	13,200	-	66,666	79,866	79,866	79,866	79,866
\$ 3,793,784	\$ 2,357,584	\$ 539,966	\$ 735,730	\$ 2,553,348	\$ 6,347,132	\$ 3,145,645	\$ 7,670,150

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
June 30, 2003**

**NOTE 1 – SCOPE OF AUDIT PURSUANT TO OMB CIRCULAR A-133, *AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS***

All federal grant awards of the Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard and St. Tammany Parishes are included in the scope of the OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The United States Department of Transportation is the Commission's oversight agency. The programs which are major grants and which were selected for specific testing are:

Federal Highway Administration (CFDA No. 20.205)  
Federal Transit Administration (CFDA No. 20.505)

**NOTE 2 - FISCAL PERIOD AUDITED**

Single audit testing procedures were performed for program transactions occurring during the year ended June 30, 2003. Revenues and expenditures recorded prior to July 1, 1986 for programs with contractual reimbursement periods commencing prior to that date were outside the scope of the single audit. These prior-period revenues and expenditures are subject to the audit requirements of the applicable federal funding sources. Grant terms are indicated in the Schedule of Expenditures of Federal Awards.

**NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards has been prepared on the accrual basis of accounting. Grant revenues are recorded for financial reporting purposes when the Commission has met the qualifications for the respective grants. Costs incurred in programs partially funded by federal grants are applicable against federal grant funds to the extent of revenues available when they properly apply to the grant. Accrued revenues at year end represent amounts earned but not yet received. Total Project Budget and Federal Financial Assistance Budget represent the total budget and federal portion of the total budget respectively for the grant program. They do not represent the current operating budget, except for those programs which began and ended within the year ended June 30, 2003. Expenditures represent total program costs for the year ended June 30, 2003, and the cumulative program costs incurred from inception to June 30, 2003. Federal financial assistance provided through June 30, 2003, represents amounts earned under grant agreements on the accrual basis of accounting.

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
(CONTINUED)  
June 30, 2003**

**NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**ACCRUED AND DEFERRED REIMBURSEMENT**

Various reimbursement procedures are used for federal awards received by the Commission. Consequently, timing differences between expenditures and program reimbursements can exist at the beginning and end of the year. Accrued balances at year-end represent an excess of reimbursable expenditures over cash reimbursements received. Generally, accrued balances caused by differences in the timing of cash reimbursements and expenditures will be reversed in the remaining grant period.

# **REBOWE & COMPANY**

CERTIFIED PUBLIC ACCOUNTANTS

CONSULTANTS

A PROFESSIONAL CORPORATION

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## **REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To Commissioners  
**Regional Planning Commission**  
**for Jefferson, Orleans, Plaquemines,**  
**St. Bernard and St. Tammany Parishes**  
New Orleans, Louisiana

### **Compliance**

We have audited the compliance of the Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard and St. Tammany Parishes (the "Commission") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2003. The Commission's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Commission's management. Our responsibility is to express an opinion on the Commission's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Commission's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Commission's compliance with those requirements.

In our opinion, the Commission complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2003.

## **Internal Control Over Compliance**

The management of the Commission is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Commission's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information of the Commission, management, the Louisiana Legislative Auditor, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Rebowe & Company*

December 6, 2003

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2003**

**A. SUMMARY OF AUDITOR'S RESULTS**

1. The auditor's report expresses an unqualified opinion on the general-purpose financial statements of the Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard and St. Tammany Parishes (the "Commission").
2. No material weaknesses or reportable conditions in internal control over financial reporting relating to the audit of the general-purpose financial statements are reported in the *Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. No instances of noncompliance material to the general-purpose financial statements of the Commission are reported in the *Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
4. No material weaknesses or reportable conditions in internal control relating to the audit of major federal award programs are reported in the *Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133*.
5. The auditor's report on compliance for the major federal award programs for the Commission expresses an unqualified opinion.
6. The auditor's reports disclosed no findings that are required to be reported under Section .510(a) of OMB Circular A-133.
7. The programs tested as major programs were:
  - Federal Highway Administration (CFDA No. 20.205)
  - Federal Transit Administration (CFDA No. 20.505)
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. The Regional Planning Commission was determined to be a low-risk auditee.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

(Continued)

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
For the Year Ended June 30, 2003**

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS  
AUDIT**

None

**D. STATUS OF PRIOR YEAR'S FINDINGS**

There were no prior year findings as defined by *Government Auditing Standards* that are required to be addressed in this section.

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD  
& ST. TAMMANY PARISHES  
CORRECTIVE ACTION PLAN  
For the Year Ended June 30, 2003**

There are no compliance and/or internal control findings as described in the Schedule of Findings and Questioned Costs. Accordingly, there is no corrective action plan required as part of this section.

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES,  
ST. BERNARD & ST. TAMMANY PARISHES**

**SCHEDULES OF INDIRECT COSTS**

**For the Year Ended June 30, 2003**

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# REBOWE & COMPANY

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## INDEPENDENT AUDITOR'S REPORT

Mr. Lee O. Wabbleton  
Department of Transportation  
Fritz Lanham Federal Building  
819 Taylor Street, Room 8A36  
Fort Worth, TX 76102

Mr. William Sussmann  
Division Administrator  
Federal Highway Administration  
5304 Flanders Drive, Suite A  
Baton Rouge, LA 70808-4348

We have audited the accompanying schedules of indirect cost allocation rates, overhead costs and benefits costs of the **Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard and St. Tammany Parishes** (the "Commission") for the year ended June 30, 2003, pursuant to the provisions of the United States Office of Management and Budget Circular A-87, *Cost Principles for State and Local Governments*. These schedules are the responsibility of the Commission's management. Our responsibility is to express an opinion on the schedules based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedules. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the schedules. We believe that our audit provides a reasonable basis for our opinion.

The accompanying schedules were prepared to present the calculation of the indirect cost allocation rates used in the Commission's cost allocation plan, and are not intended to be a complete presentation of the Commission's revenues and expenses.

In our opinion the accompanying schedules referred to in the first paragraph present fairly, in all material respects, the indirect cost allocation rates, overhead costs, and benefits costs of the Commission for the year ended June 30, 2003, in accordance with the provisions of the United States Office of Management and Budget Circular A-87, *Cost Principles for State and Local Governments*.

This report is intended solely for the information of management, the Legislative Auditor of the State of Louisiana and various federal and state agencies and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24.513, this report is distributed by the Legislative Auditor as a public document.

*Reboue & Company*

Metairie, Louisiana  
October 8, 2003

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES,  
ST. BERNARD & ST. TAMMANY PARISHES  
SCHEDULE OF INDIRECT COST ALLOCATION RATES  
For the Year Ended June 30, 2003**

OVERHEAD

Overhead indirect costs	<u>\$ 422,201</u>	
Direct salaries	\$ 648,372	
Overhead allocation rate		65.117%

BENEFITS

Benefits indirect costs	<u>\$ 536,848</u>	
Direct salaries	\$ 648,372	
Benefits allocation rate		<u>82.799%</u>

TOTAL ALLOCATION RATE AS A  
PERCENTAGE OF DIRECT SALARIES

147.916%

See accompanying notes.

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES,  
ST. BERNARD & ST. TAMMANY PARISHES  
SCHEDULE OF OVERHEAD COSTS  
For the Year Ended June 30, 2003**

<u>Description</u>	<u>Costs As Submitted</u>	<u>Costs Questioned</u>	<u>Costs Unresolved</u>	<u>Total</u>
Indirect salaries	\$ 149,660	\$ -	\$ -	\$ 149,660
Rent and utilities	79,215	-	-	79,215
Reproduction and publications	29,752	-	-	29,752
Travel, parking and staff training	24,188	-	-	24,188
Administrative consultants	23,657	-	-	23,657
Audit	22,663	-	-	22,663
Depreciation – auto, furniture and equipment	22,396	-	-	22,396
Office supplies	16,043	-	-	16,043
Telephone	15,882	-	-	15,882
Contract personnel	7,017	-	-	7,017
Automobile - gas, insurance, maintenance and parking	6,856	-	-	6,856
Equipment rental and maintenance	6,366	-	-	6,366
Insurance	6,055	-	-	6,055
Postage	5,941	-	-	5,941
Dues and subscriptions	4,993	-	-	4,993
Conference registration	1,195	-	-	1,195
Advertising	304	-	-	304
Reference materials	<u>18</u>	<u>-</u>	<u>-</u>	<u>18</u>
 TOTALS	 <u>\$ 422,201</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 422,201</u>
 DIRECT SALARIES				 <u>\$ 648,372</u>
 OVERHEAD ALLOCATION RATE				 <u>65.117%</u>

See accompanying notes.

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES,  
ST. BERNARD & ST. TAMMANY PARISHES  
SCHEDULE OF BENEFITS COSTS  
For the Year Ended June 30, 2003**

<u>Description</u>	<u>Costs As Submitted</u>	<u>Costs Questioned</u>	<u>Costs Unresolved</u>	<u>Total</u>
Hospital and life insurance	\$ 245,424	\$ -	\$ -	\$ 245,424
Staff leave	144,936	-	-	144,936
Pension	114,480	-	-	114,480
FICA and Medicare	19,908	-	-	19,908
Workmen's compensation	5,037	-	-	5,037
Employee welfare	4,391	-	-	4,391
Unemployment	<u>2,672</u>	<u>-</u>	<u>-</u>	<u>2,672</u>
 TOTALS	 <u>\$ 536,848</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 536,848</u>
DIRECT SALARIES				<u>\$ 648,372</u>
BENEFITS ALLOCATION RATE				<u>82.799%</u>

See accompanying notes.

**REGIONAL PLANNING COMMISSION FOR  
JEFFERSON, ORLEANS, PLAQUEMINES,  
ST. BERNARD & ST. TAMMANY PARISHES  
NOTES TO SCHEDULES  
For the Year Ended June 30, 2003**

**NOTE 1 - REPORTING ENTITY**

The Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard and St. Tammany Parishes (the "Commission") was created in 1962 by Jefferson, Orleans, and St. Bernard Parishes and the Louisiana Legislature through Louisiana Revised Statutes 33:131-140. On August 14, 1971, St. Tammany Parish was officially made a member of the Commission. Plaquemines Parish was officially made a member of the Commission on July 1, 1997.

The Commission is composed of twenty-six members, five each from the five member parishes and the Secretary of the Louisiana Department of Transportation and Development. A chairman is elected from the membership body. Members who are elected officials serve without pay.

The mission of the Commission is to prepare and maintain a continuing regional development plan. The plan is based on studies of physical, social, economic, and governmental conditions and trends in the regional area.

**NOTE 2 - ACCOUNTING SYSTEM**

The Commission maintains the accounting system on an electronic data processing system using the modified accrual basis of accounting. An adequate audit trail exists that allows cost data to be traced to supporting documentation.

**NOTE 3 - INDIRECT COST PLAN**

The Commission maintains an approved indirect cost plan for the allocation of costs that are incurred for a common or joint purpose benefiting more than one cost objective and not readily assignable to the cost objectives specifically benefited.